

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	Case No. 3:09-cv-45
v.	)	
	)	Judge Rice
MCCRAY POWELL, <i>et al.</i> ,	)	
	)	
Defendants.	)	

JUDGMENT PURSUANT TO FED. R. CIV. P. 54(b) ENFORCING FEDERAL TAX LIENS  
AGAINST REAL PROPERTY LOCATED AT 5467 WEST THIRD STREET, DAYTON, OH

The Court's Order of December 20, 2011 (Docket No. 20), sustained in part the plaintiff United States of America's Motion for Summary Judgment and found that there is no just reason for delay and that a final judgment should enter with respect to the United States' claim for enforcement of federal tax liens against the real property located at 5467 West Third Street, Dayton, Ohio 45427 ("the West Third Property"), which is more fully described as:

Situate in the City of Trotwood, in the County of Montgomery and in the State of Ohio and being lots numbered thirteen (13) and fourteen (14) on the subdivision of a tract of forty (40) acres, more or less, designated as Kingsville Park, and situated in Section thirty-five (35), Town four (4), Range Five (5), East, etc., which plat is recorded in Book "G", page 56, of the Plat records of Montgomery County, Ohio.

Parcel No. H3330008220013 & H3330008220014.

By general warranty deed dated February 4, 1998, and recorded in Montgomery County, Ohio on February 4, 1998, deed number 98 0070D03, record title to the West Third Property is currently held in the name of McCray Powell.

Accordingly, IT IS ORDERED, ADJUDGED, AND DECREED as follows:

1. The United States' federal tax liens against defendant McCray Powell associated

with the liabilities set forth in this Court's prior Default Judgment dated November 17, 2009 (Docket No. 13), shall be enforced against the West Third Property.

2. The West Third Property shall be sold free and clear of all rights, titles, liens, claims, and interests of the parties. The United States may submit a subsequent motion and proposed order specifying the sale procedure for the West Third Property.

3. The proceeds of the West Third Property shall be distributed in the following order:

FIRST, to pay the costs of the sale;

SECOND, to pay any delinquent local real estate taxes due and owing as of the date of the sale;

THIRD, to the State of Ohio, Bureau of Workers' Compensation, for its lien against McCray Powell, serial number 97-352967, which was filed on September 8, 1999;

FOURTH, to the United States of America for the federal income tax liabilities of McCray Powell for his federal income tax liabilities for 1997, 1998, and 1999, in the amount of \$201,059.72, plus interest and other statutory accruals from October 20, 2004;

FIFTH, to the State of Ohio, Bureau of Workers' Compensation and to the State of Ohio, Department of Taxation, for the remaining liens identified in their answers (Docket Nos. 24, 25); and,

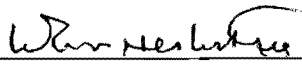
SIXTH, to defendant McCray Powell in the amount of any remaining balance.

4. This judgment does not resolve the United States' claim for enforcement of federal tax liens against the real property located at 3615 Dorset Drive, Dayton, Ohio. The United States' claim for enforcement of federal tax liens against the real property located at 3801

Wales Drive, Dayton, Ohio, was previously dismissed following a settlement with respect to that property.

IT IS SO ORDERED, ADJUDGED, AND DECREED.

Dated this 30th day of December, 2011

  
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WALTER H. RICE  
UNITED STATES DISTRICT JUDGE